IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL(LOD.) NO.1153 OF 2005

The Commissioner of Income-tax ..Appellant.

V/s.

I.T.A.T. & one ..Respondents.

Mr.Parag Vyas for appellant.

Mr.Ajay Singh for respondent.

CORAM : H.L.GOKHALE AND
J.P.DEVADHAR, JJ.

DATED : 22ND NOVEMBER, 2005.

P.C. :-

This appeal is sought to be filed against an order of the Tribunal. Such an appeal is not available under section 260A of the Income Tax Act, 1961 in view of the decision of our High Court in the case of **Chem Amit V/s. Assistant Commissioner of Income-Tax** reported in **272 I.T.R. 397**. The appeal is, therefore, not maintainable and hence dismissed.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)